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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 15018 (AUTOMODULAR ASSEMBLIES INC.)

("STATEMENT OF DISPUTED ISSUES – AUTOMODULAR ASSEMBLIES INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 15018 (the "Proof Of Claim") filed by Automodular Assemblies Inc. ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 15018 ("Proof Of Claim No. 15018") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$549,277.73 for the sale of goods and services performed (the "Claim").

3. On or about April 27, 2006, Claimant asserted rights of setoff with respect to claims. The Claimant and the Debtors are attempting to reconcile the Claim and the amount that Claimant allegedly owes the Debtors (the "Receivable"). The Claimant has asserted that it owes the Debtors approximately \$458,300.60, and effectuating a setoff of the Receivable might result in a substantial reduction of the Claim.

4. On October 31, 2006, the Debtors objected to Proof of Claim No. 15018 pursuant to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

5. On November 22, 2006, Claimant filed the Response of Automodular Assemblies, Inc., Tec-Mar Distribution Services, Inc. and Automodular

Assemblies (Ohio) Inc. to the Debtor's Third Omnibus Objection to Proof of Claim 15018 (Docket No. 5688) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 15018

6. Claimant asserts in Proof Of Claim No. 15018 that DAS LLC owes Claimant a total of \$549,277.73 for goods sold. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Because the Claimant has asserted its right to setoff, the Debtors and Claimant must reconcile both the Receivable and Claim. Although the Debtors have endeavored to do so, the reconciliation is not complete because, among other reasons, information concerning the Claim is not complete. Based upon information available to date, the Claim should be disallowed in its entirety because Claimant owes the Debtors approximately \$549,918.39, which is more than the Proof of Claim. The Debtors have objected to the Claim to preserve their rights if the Debtors and Claimant cannot come to a resolution of the Claim and Receivable.

Reservation Of Rights

8. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the

Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
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